

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

THERON-JAY MARRS,

Defendant.

CASE NO. CR21-5276 BHS

ORDER DENYING  
DEFENDANT'S MOTION FOR  
EARLY TERMINATION OF  
PROBATION

This matter comes before the Court on Defendant Theron-Jay Marrs' Motion for Termination of Probation, Dkt. 3. The Court has considered the briefing filed in part of and in opposition to the motion and the remainder of the file and denies the motion for the reasons stated below.

In 2017, Marrs was indicted on one count of Evasion of Payment of Taxes, in violation of 26 U.S.C. § 7201, five counts of Filing a False Federal Tax Return, in violation of 26 U.S.C. § 7206(1), and one count of Obstructing or Impeding the Due Administration of Tax Laws, in violation of 26 U.S.C. § 7212(a). Dkt. 2-1. Marrs pled guilty to one count of Evasion of Payment of Taxes, Dkts. 2-3, 2-4, and he was sentenced

1 to five years of probation, Dkt. 2-5 at 2. He was also ordered to pay restitution in the  
2 amount of \$264,187.69. *Id.* at 5.

3 Marrs has completed about sixteen months of his five-year probation term. His  
4 probation term is set to expire on January 7, 2026. He now moves this Court to terminate  
5 his probation early, arguing that his probation does not protect the public and that he does  
6 not have any correctional treatment needs. Dkt. 3 at 5. He also argues that he has worked  
7 very hard to repay all of his restitution, he has satisfied all of the special conditions of his  
8 probation, there is no need for deterrence of future conduct, the term he has already  
9 served is within the range of acceptable sentences, and he needs to travel for work. *Id.* at  
10 6–10. The Government and the United States Probation Office oppose early termination,  
11 alleging that Marrs recently engaged in conduct that could constitute a violation of his  
12 probation. Dkt. 4. Marrs asserts that he did not engage in unlawful tax conduct, but rather  
13 he and the probation office disagree as to whether he could legitimately seek tax-exempt  
14 status for a private, self-supporting ministry website he runs. Dkt. 3 at 9.

15 While Marrs asserts that early termination of probation is treated in the same  
16 manner as early termination of supervised release, he acknowledges that probation, as a  
17 sentence in lieu of imprisonment, is designed to “provide just punishment for the  
18 offense,” while supervised release is not designed to be punitive in nature. *Id.* at 4  
19 (acknowledging that 18 U.S.C. § 3583(e) omits 18 U.S.C. § 3553(a)(2)(A) from the  
20 factors to consider when modifying or revoking a supervised release term).

21 Marrs has only served sixteen months—well under half—of his five-year  
22 probation sentence. His motion is premature. Moreover, while it is commendable that

1 Marrs has fully paid his restitution, Probation's reports of issues with his 2020 tax returns  
2 are concerning.

3 Therefore, it is hereby **ORDERED** that Defendant Theron-Jay Marrs' Motion for  
4 Early Termination of Probation, Dkt. 3, is **DENIED**.

5 Dated this 3rd day of May, 2022.

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8 BENJAMIN H. SETTLE  
United States District Judge  
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